

Exhibit 21



CHASE PRIVATE CLIENT

April 1, 2016

BY OVERNIGHT MAIL

Anthony J. Dain, Esq.
Co-Trustee of Supplemental Needs Trust for the Benefit of Joanne Black
13272 Capstone Drive
San Diego, CA 92130

Sharan Abraham, Esq.
Representing Bernard Black, Co-Trustee
Supplemental Needs Trust for the Benefit of Joanne Black
37 South Street
Roslyn Heights, NY 11577

Re: Supplemental Needs Trust for the Benefit of Joanne Black ("SNT")

Dear Messrs. Dain and Abraham:

As you are aware, JPMorgan Chase & Co. ("JPMS" or "we") has a brokerage account (ending in 1116) and a checking account (ending in 5641) under the name of the SNT. We understand that Bernard Black and Anthony Dain, listed on our records as the co-trustees of the SNT, are currently in litigation over, among other things, the SNT's trust assets. We have received court orders from New York and Colorado, which apparently restrict Mr. Dain's and Mr. Black's respective authorities over the SNT. Specifically, it appears a New York court restrained Mr. Black from making any distributions from the assets belonging to the SNT, and a Colorado court provided Mr. Dain authority to withdraw funds from the SNT accounts to retain legal counsel and pay associated costs. In light of these orders, and at the instruction of Mr. Dain, we temporarily removed Mr. Black as a co-trustee on the SNT brokerage and checking accounts.

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In addition, we honored a request made by Mr. Dain to withdraw \$130,000 from the SNT accounts for purposes that were represented to us to be consistent with the order issued by the Colorado court. Mr. Black objects to (a) being removed from the SNT accounts and (b) the authority of Mr. Dain to continue to make withdrawals from the SNT accounts. We also understand that litigation is ongoing in Illinois where the co-trustees of the SNT have taken adverse positions.

Based on the active litigations, court orders, the conflicting instructions provided by the co-trustees, and as permitted by JPMS's account agreements, JPMS has restricted the SNT brokerage and bank accounts. Further, we intend to commence an interpleader proceeding given the conflicting positions taken by Messrs. Dain and Black. Please take notice that the accounts will remain frozen and no further withdrawals will be allowed from the SNT accounts until we receive an order from a court of competent jurisdiction instructing us with respect to the disposition of the restricted accounts.

Please direct future correspondence to Walter Naeder, CWM Legal Department.

Very truly yours,

Chase Wealth Management Legal Department

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